

Maine Revised Statutes
Title 36: TAXATION
Chapter 105: CITIES AND TOWNS

§906. APPLICATION OF PAYMENTS TO UNPAID TAXES

The municipal officers of a municipality may, upon request of the municipal treasurer or the tax collector, require that any tax payment received from an individual as payment for any property tax be applied against outstanding or delinquent taxes due on that property in chronological order beginning with the oldest unpaid tax bill. Taxes may not be applied to a period for which an abatement request or appeal has not been resolved unless approved in writing by the taxpayer. [1985, c. 653, (NEW).]

SECTION HISTORY

1985, c. 653, (NEW).

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